

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OKLAHOMA

UNITED STATES OF AMERICA

Plaintiff,

Case No. 08-CV-278-TCK-PJC

v.

Lindsey K. Springer, et al.,

Defendants.

SPRINGER'S NOTICE OF CERTAIN REGULATIONS AND OTHER THINGS

Lindsey K. Springer and his nominee, SLCA Family Trust ("Springer"), by limited special appearance, living in the State of Oklahoma, and not within any Internal Revenue District previously established by law under Title 26, Section 7621, files notice with this Court concerning the omission of Exhibit 3 to Springer's Reply from Tax Court and the inclusion of certain Treasury Regulations involving the fact internal revenue districts and district directors have been abolished since 2000.

On page 3 of Springer's most recent reply (Doc. 177) Springer referenced a tax court order as Exhibit 3 but did not attached that order. Springer attaches that order to this notice as Exhibit 3 so as to coincide with Doc. 177.

Also, Springer gives the Court notice of Treasury Regulations under 26 CFR 601.104 from at least 1990 through 2009, the "assessment functions" (601.104(c)-(1), "levy functions" (601.104(c)-(2) and "lien functions" (601.104(c)-(3), all must be performed solely through "district directors." Springer attaches these regulations as exhibit 4.¹ Whether it is 1990 or 2009 the words remain the same.

¹The United States stated in their response at footnote 2 Springer's claim regarding "District Directors" is "frivolous."

Under 26 CFR § 601.104(c)-(1)(2009) says in relevant part:

penalties, interest, and additions to taxes, are recorded by **the district director** or the **director of the appropriate service center** as “assessments.”

26 CFR § 601.104(c)-(2)(2009) states:

“Levy - If a taxpayer neglects or refuses to pay any tax within the period provided for its payment, it is lawful for the **district director to make collection by levy** on the taxpayer’s property.”

26 CFR § 601.104(c)-(3)(2009) states:

Liens. The United States’ claim for taxes is a lien on the taxpayer’s property **at the time of assessment. Such lien is not valid** as against any purchaser, holder of a security interest, mechanic’s lienor, or judgment lien creditor **until notice has been filed by the district director.**

Springer also directs the Court’s attention to Internal Revenue Bulletin 2007-36, dated September 4, 2007, just 11 days after Springer’s Certificate of Release of Lien and Withdrawal of Liens were lawfully issued, which states on page 535-536:

“T.D. 9344” and is entitled “DEPARTMENT OF THE TREASURY Internal Revenue Service 26 CFR Part 301 Change to Office to Which Notices of Nonjudicial Sale 2007–36 I.R.B. 535 September 4, 2007 and Requests for Return of Wrongfully Levied Property Must Be Sent.”

This Treasury Decision promulgated by the Secretary of Treasury and published in the federal register unequivocally states “The offices of the district director and Special Procedures **were eliminated by the IRS reorganization implemented** pursuant to the IRS Restructuring and Reform Act of 1998, Public Law 105–206 (RRA 1998), creating uncertainty as to the timeliness of notices and requests under these provisions.” At pg. 536 “In light of the IRS reorganization subsequent to RRA 1998, the district and special procedures offices referenced in

the regulations no longer exist.” Id.

Springer gives this Court judicial notice that Internal Revenue Bulletin can be found at: <http://www.irs.gov/pub/irs-irbs/irb07-36.pdf> and is 84 pages long. If this Court wishes Springer to deliver a copy of this Bulletin Springer will be glad to furnish hard copy upon being requested by the Court. Springer attaches this Bulletin as Exhibit 5 herein.

Springer intends by this Notice to provide relevant regulations, a bulletin from the IRS and an omitted order from Tax Court referenced earlier in Springer’s Reply docketed at # 177.

Respectfully Submitted
/s/ Lindsey K. Springer
Lindsey K. Springer
5147 S. Harvard, # 116
Tulsa, Oklahoma 74135
918-748-5539/955-8225(cell)

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of Springer's Notice of certain regulations and other things was mailed electronically (ECF) where denoted and by carrier otherwise on

December 22, 2009:

By ECF:

Robert D. Metcalfe
James Clive Strong
Allen Mitchell

Otherwise, on December 22, 2009:

Ms. Regina M. Carlson, Individually and
as Co-Trustee of the S.L.C.A. Family Trust
1003 Westland Road
Sapulpa, Oklahoma 74066

/s/ Lindsey K. Springer
Signature